

FILED
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UNITED STATES FEDERAL DISTRICT COURT

SPRINGFIELD, MASSACHUSETTS

SEP 15 2 04 PM '04
U.S. DISTRICT COURT
DISTRICT OF MASS

Plaintiff:

David P. Fontaine (Pro Se Litigant)
68 Van Horn Street
West Springfield, Massachusetts 01089

vs.

Civil Action No.

04-30080-MAP

Defendants:

United States (U.S.) Government;
U.S. Internal Revenue Service (IRS) and the IRS Office of the Commissioner;
IRS employees – Sheila O'Brien, Lynn Walsh, Jane B. Finnegan, Larry Leder, and Dennis Parizek

Connecticut State (Conn.) Government
Conn. Dept. of Revenue Services (CDORS) and the CDORS Office of the Commissioner
Governor John Rowland and Commissioner Gene Gavin

Massachusetts State (Mass.) Government
Mass. Departments of Revenue (MDOR) and the MDOR Office of the Commissioner

**REQUEST FOR COPY OF REPORT AND RECOMMENDATION, NOTICE OF FAILURE
TO FOLLOW PROCEDURE, AND FAILURE TO STATE THE FACTS**

RECEIVED

32

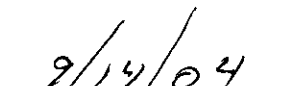
The Plaintiff received a Memorandum and Order dismissing the Case, issued by Judge Ponsor based upon a Report and Recommendation issued by Magistrate Judge Neiman. Judge Ponsor has stated that the Plaintiff has filed no objection to this Report and Recommendation. The Plaintiff has not received a copy of this Report and Recommendation, and therefore has not been afforded an opportunity to object. The Plaintiff requests a copy of this document.

Judge Ponsor has been misled by Judge Neiman's Report and Recommendation. Judge Ponsor states "The Plaintiff's lawsuit objects to the assessment and collection of state and federal income taxes." This is false. The Plaintiff has supplied on point, in context, and verbatim, Case Law which states that a Sovereign Citizen's Right to Labor cannot be taxed in the manner attempted by the IRS, Mass. Dept. of Revenue, or Conn. Dept. of Revenue Services. The federal and state income taxes are indirect taxes, which apply to privileged activities, as stated by Supreme and Federal Court Cases already cited, and as stated by the Congressional Record already cited, not to the Plaintiff's Right to Labor or the fruits thereof. The Plaintiff claims misuse of the tax laws fraudulently deprives the Plaintiff of his Rightful property and seeks to detail this fraud in Court. The Defendants, and now Judge Neiman as well, are manipulating the Plaintiff's words to misrepresent the facts. The Plaintiff requests the Case be reopened based upon (1) Judge Neiman's failure to provide the Plaintiff with a copy of the Report and Recommendation, depriving the Plaintiff any opportunity to object; and (2) failure to state the true substance of the Case as the basis for dismissal.



David P. Fontaine – Plaintiff Pro Se

Under Threat, Duress, and/or Coercion



Date

CERTIFICATE OF SERVICE

I, David P. Fontaine, Plaintiff (Pro Se), 68 Van Horn St., West Springfield, MA 01089, do hereby certify that on Sep 14, 2004, a true copy of the above document was served by first class mailing, postage prepaid, upon:

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